

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO**

W.I. MILLER & SONS, LLC,)	
)	Case No. 5:25-cv-01453
Plaintiff,)	
)	(Formerly Case No. 2025 CV 00482 in
v.)	Ashtabula County Common Pleas Court)
)	
UNITED STATES OF AMERICA, and)	
STATE OF OHIO, DEPARTMENT OF)	
TAXATION,)	
)	
Defendants.)	
_____)	

**DEFENDANT UNITED STATES' CONSENTED TO REQUEST
FOR EXTENSION OF TIME TO RESPOND TO COMPLAINT**

The defendant United States of America respectfully requests, pursuant to Fed. R. Civ. P. 6(b)(1)(A),¹ an extension of time—until September 16, 2025—to answer or otherwise respond to the complaint filed in this action for good cause. W.I. Miller & Sons, LLC, consents to the requested relief. The other party—the State of Ohio—has not yet appeared. In support, the United States avers as follows:

1. Plaintiff W.I. Miller & Sons, LLC, initiated this matter by filing a Complaint in the Ashtabula County Common Pleas Court to quiet title of real property of farmland in Williamsfield, Ohio. The United States has recorded Notices of Federal Tax Liens which may encumber the property.

2. The United States was served on June 11, 2025.

¹ Fed. R. Civ. P. 6(b)(1)(A) provides that an enlargement may be sought “with or without motion or notice” by a timely “request.” In contrast, an enlargement sought “after the time has expired,” may, under Rule 6(b)(1)(B), be sought only “on motion.”

3. On July 11, 2025, the United States removed the case to this Court pursuant to 28 U.S.C. §§ 1441, 1442, 1444, and 1446. ECF No. 1.

4. Under 28 U.S.C. § 2410(b), the United States is entitled to 60 days after service to answer or otherwise respond to the complaint, *i.e.*, up to and including August 10, 2025.

5. Federal Rule of Civil Procedure 81(c), however, states that the United States must answer or otherwise respond to the complaint within seven days of removal, *i.e.*, by July 18, 2025.

6. The United States contends that the applicable waiver of sovereign immunity, § 2410(b), governs and applies here. But either way, the United States respectfully requests a reasonable extension of time, through September 16, 2025, to respond to the complaint. This additional time will permit the United States to investigate the matter and respond accordingly. Additionally, this additional time will be helpful in light of undersigned counsel's upcoming parental leave.

7. On July 10, 2025, undersigned counsel spoke with counsel for W.I. Miller & Sons, LLC, who consented the relief requested.

WHEREFORE, defendant United States of America respectfully requests an extension of time through September 16, 2025, to answer or otherwise respond to the complaint filed in this action.

Respectfully submitted,

UNITED STATES OF AMERICA,
Defendant

/s/ Claire A. Shimberg
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CERTIFICATE OF SERVICE

I certify that on July 11, 2025, I caused the foregoing document to be served by first class mail addressed to:

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